



Sales and Use Tax Return

DR-15CS
R. 01/05

Please complete this return.
Attach your check or money order and mail to:

Florida Department of Revenue
5050 W. Tennessee Street
Tallahassee, FL 32399-0120

Certificate Number: **SALES AND USE TAX RETURN** HD/PM Date: / / DR-15 R. 01/05

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Collected
A. Sales/Services
B. Taxable Purchases	Include Internet / Out-of-State Purchases →		.	.
C. Commercial Rentals
D. Transient Rentals
E. Food & Beverage Vending

Transient Rental Rate: Surtax Rate: Collection Period

5. Total Amount of Tax Collected	.
6. Less Lawful Deductions	.
7. Total Tax Due	.
8. Less Est Tax Pd / DOR Cr Memo	.
9. Plus Est. Tax Due Current Month	.
10. Amount Due	.
11. Less Collection Allowance	.
12. Plus Penalty	.
13. Plus Interest	.
14. Amount Due with Return	.

Due:
Late After:

☐ Check here if payment was made electronically.

Do Not Write in the Space Below

0100 0 20059999 0001003031 0 4999999999 0000 5

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DUE DATE OF RETURN — Your return and payment are **due on the 1st and late after the 20th day of the month** following each collection period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return must be postmarked or hand delivered on the first business day following the 20th. **You must file a return even if no tax is due.**

SIGNATURE REQUIREMENT — Sign and date your return. For corporations, the authorized corporate officer must sign. If someone else prepared the return, the preparer also must sign and date the return in the space provided.

Fraud Penalties

FRAUDULENT CLAIM OF EXEMPTION; PENALTIES — Section 212.085, Florida Statutes (F.S.), provides that when any person fraudulently, for the purpose of evading tax, issues to a vendor or to any agent of the state a certificate or statement in writing in which he or she claims exemption from sales tax, such person, in addition to being liable for payment of the tax plus a mandatory penalty of 200% of the tax, shall be liable for fine and punishment as provided by law for a conviction of a felony of the third degree, as provided in s. 775.082, s. 775.083, or s. 775.084, F.S.

SPECIFIC FRAUD PENALTY — Any person who makes a false or fraudulent return with a willful intent to evade payment of any tax or fee imposed under Ch. 212, F.S., in addition to the other penalties provided by law, will be liable for a specific penalty of 100% of the tax bill or fee and, upon conviction, for fine and punishment as provided in s. 775.082, s. 775.083, or s. 775.084, F.S.

FAILURE TO COLLECT AND PAY OVER TAX OR AN ATTEMPT TO EVADE OR DEFEAT TAX — Any person who is required to collect, truthfully account for, and pay over any tax enumerated in Ch. 201, Ch. 206, or Ch. 212, F.S., and who willfully fails to collect such tax or truthfully account for and pay over such tax or willfully attempts in any manner to evade or defeat such tax or the payment thereof; or any officer or director of a corporation who has administrative control over the collection and payment of such tax and who willfully directs any employee of the corporation to fail to collect or pay over, evade, defeat, or truthfully account for such tax will, in addition to other penalties provided by law, be liable to a penalty equal to twice the total amount of the tax evaded or not accounted for or paid over, as provided in s. 213.29, F.S.

I hereby certify that this return has been examined by me and to the best of my knowledge and belief is a true and complete return.

Signature of Taxpayer

Date

Signature of Preparer

Date

Discretionary Sales Surtax (Lines 15(a) through 15(d))

15(a).	Exempt Amount of Items Over \$5,000 (included in Column 3)	15(a).
15(b).	Other Taxable Amounts NOT Subject to Surtax (included in Column 3)	15(b).
15(c).	Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3)	15(c).
15(d).	Total Amount of Discretionary Sales Surtax Collected (included in Column 4)	15(d).
16.	Total Enterprise Zone Jobs Credits (included in Line 6)	16.
17.	Taxable Sales/Purchases/Rentals of Farm Equipment — 2.5% Rate (included in Line A)	17.
18.	Taxable Sales/Purchases of Electric Power or Energy — 7% Rate (included in Line A)	18.
19.	Taxable Sales/Purchases of Dyed Diesel Fuel — 6% Rate (included in Line A)	19.
20.	Taxable Sales from Amusement Machines (included in Line A)	20.

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16.	Total Enterprise Zone Jobs Credits (included in Line 6)	16.
17.	Taxable Sales/Purchases/Rentals of Farm Equipment — 2.5% Rate (included in Line A)	17.
18.	Taxable Sales/Purchases of Electric Power or Energy — 7% Rate (included in Line A)	18.
19.	Taxable Sales/Purchases of Dyed Diesel Fuel — 6% Rate (included in Line A)	19.
20.	Taxable Sales from Amusement Machines (included in Line A)	20.